

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2003

Covering Sales Occurring in
October, November and December
and
Tax Collections Received in
October, November and December

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
First Quarter:	January, February, March	+5.0%	-1.4%	-0.9%
Second Quarter:	April, May, June	+2.6%	+1.7%	+0.4%
Third Quarter:	July, August, September	+3.3%	-3.6%	+7.8%
Fourth Quarter:	October, November, December	+6.8%	-3.2%	+7.7%

OFFICE OF STATE TAX COMMISSIONER

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TAX COMMISSIONER

This report can be accessed at:
ndtaxdepartment.com/forms/sales.html

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2003 and sales and use tax collections received during the fourth quarter of 2003.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the fourth quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the third quarter of 2003 and collections paid with monthly returns on taxable sales and taxable purchases made in August, September, October and November of 2003. (Additional payments on November taxable sales and purchases will have been received after December, and will be reported as collections in the first quarter of 2004.)

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: www.ndtaxdepartment.com. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.

TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2003**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,525,235	\$145,665	\$3,670,900
Barnes	14,870,310	737,526	15,607,836
Benson	2,236,669	27,651	2,264,320
Billings	745,784	76,339	822,123
Bottineau	9,047,766	208,262	9,256,028
Bowman	5,334,123	348,535	5,682,658
Burke	1,773,361	18,270	1,791,631
Burleigh	250,590,565	12,316,521	262,907,086
Cass	497,432,677	44,569,561	542,002,238
Cavalier	5,924,843	53,132	5,977,975
Dickey	6,258,363	273,759	6,532,122
Divide	2,324,322	9,113	2,333,435
Dunn	2,102,451	230,746	2,333,197
Eddy	2,034,654	58,332	2,092,986
Emmons	3,574,580	40,767	3,615,347
Foster	6,798,597	444,923	7,243,520
Golden Valley	3,226,586	32,359	3,258,945
Grand Forks	219,971,618	11,398,485	231,370,103
Grant	1,940,110	76,533	2,016,643
Griggs	3,241,330	48,479	3,289,809
Hettinger	1,980,585	149,775	2,130,360
Kidder	2,760,029	52,867	2,812,896
LaMoure	7,139,155	82,956	7,222,111
Logan	1,862,860	12,837	1,875,697
McHenry	3,105,987	225,356	3,331,343
McIntosh	4,236,523	29,790	4,266,313
McKenzie	5,183,455	187,600	5,371,055
McLean	6,530,316	164,219	6,694,535
Mercer	9,750,926	230,678	9,981,604
Morton	36,178,299	2,677,356	38,855,655
Mountrail	4,616,922	456,871	5,073,793
Nelson	2,270,167	85,233	2,355,400
Oliver	731,201	51,299	782,500
Pembina	9,579,125	1,217,375	10,796,500
Pierce	7,486,248	660,797	8,147,045
Ramsey	30,158,878	355,314	30,514,192
Ransom	7,772,631	638,335	8,410,966
Renville	2,726,564	52,112	2,778,676
Richland	22,091,069	6,136,615	28,227,684
Rolette	5,726,919	125,093	5,852,012
Sargent	4,895,958	83,484	4,979,442
Sheridan	523,656	252,548	776,204
Sioux	99,389	1,183	100,572
Slope	154,691	23,073	177,764
Stark	59,919,313	3,846,407	63,765,720
Steele	1,455,769	111,537	1,567,306
Stutsman	43,909,941	1,836,527	45,746,468
Towner	2,073,641	182,566	2,256,207
Traill	7,756,899	305,891	8,062,790
Walsh	15,631,503	706,012	16,337,515
Ward	157,471,447	6,246,836	163,718,283
Wells	5,910,007	124,475	6,034,482
Williams	54,145,371	2,796,524	56,941,895
Subtotal In-State	\$1,568,789,388	\$101,224,499	\$1,670,013,887
Consolidated	79,895,679	40,201,227	120,096,906
Out-Of-State	<u>215,026,419</u>	<u>25,709,565</u>	<u>240,735,984</u>
Grand Total	\$1,863,711,486	\$167,135,291	\$2,030,846,777

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2002 and 2003**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2002	2003		2002	2003	
Adams	\$3,276,019	\$3,525,235	7.61%	\$3,384,450	\$3,670,900	8.46%
Barnes	14,435,044	14,870,310	3.02%	14,958,752	15,607,836	4.34%
Benson	1,889,531	2,236,669	18.37%	1,943,987	2,264,320	16.48%
Billings	687,997	745,784	8.40%	757,419	822,123	8.54%
Bottineau	9,119,047	9,047,766	-0.78%	9,280,293	9,256,028	-0.26%
Bowman	5,167,637	5,334,123	3.22%	5,548,846	5,682,658	2.41%
Burke	1,782,681	1,773,361	-0.52%	1,838,443	1,791,631	-2.55%
Burleigh	233,638,632	250,590,565	7.26%	244,224,271	262,907,086	7.65%
Cass	466,177,022	497,432,677	6.70%	505,653,282	542,002,238	7.19%
Cavalier	5,751,273	5,924,843	3.02%	5,796,236	5,977,975	3.14%
Dickey	5,724,566	6,258,363	9.32%	5,979,820	6,532,122	9.24%
Divide	2,110,069	2,324,322	10.15%	2,118,843	2,333,435	10.13%
Dunn	1,767,284	2,102,451	18.97%	1,881,820	2,333,197	23.99%
Eddy	1,779,923	2,034,654	14.31%	1,835,503	2,092,986	14.03%
Emmons	3,511,635	3,574,580	1.79%	3,550,066	3,615,347	1.84%
Foster	6,198,677	6,798,597	9.68%	6,620,321	7,243,520	9.41%
Golden Valley	2,182,514	3,226,586	47.84%	2,236,250	3,258,945	45.73%
Grand Forks	205,517,888	219,971,618	7.03%	216,928,198	231,370,103	6.66%
Grant	1,906,306	1,940,110	1.77%	2,054,181	2,016,643	-1.83%
Griggs	2,693,313	3,241,330	20.35%	2,746,949	3,289,809	19.76%
Hettinger	1,922,056	1,980,585	3.05%	2,035,288	2,130,360	4.67%
Kidder	2,655,193	2,760,029	3.95%	2,874,168	2,812,896	-2.13%
LaMoure	5,027,606	7,139,155	42.00%	5,178,677	7,222,111	39.46%
Logan	2,037,881	1,862,860	-8.59%	2,052,816	1,875,697	-8.63%
McHenry	3,068,259	3,105,987	1.23%	3,491,034	3,331,343	-4.57%
McIntosh	3,654,360	4,236,523	15.93%	3,759,025	4,266,313	13.50%
McKenzie	4,645,145	5,183,455	11.59%	5,039,250	5,371,055	6.58%
McLean	6,595,007	6,530,316	-0.98%	6,959,073	6,694,535	-3.80%
Mercer	8,753,613	9,750,926	11.39%	8,930,980	9,981,604	11.76%
Morton	35,611,220	36,178,299	1.59%	38,793,930	38,855,655	0.16%
Mountrail	3,810,404	4,616,922	21.17%	3,922,096	5,073,793	29.36%
Nelson	2,220,894	2,270,167	2.22%	2,264,375	2,355,400	4.02%
Oliver	660,340	731,201	10.73%	665,168	782,500	17.64%
Pembina	8,973,304	9,579,125	6.75%	10,566,498	10,796,500	2.18%
Pierce	6,463,908	7,486,248	15.82%	6,894,474	8,147,045	18.17%
Ramsey	29,522,534	30,158,878	2.16%	29,887,868	30,514,192	2.10%
Ransom	10,325,814	7,772,631	-24.73%	10,940,268	8,410,966	-23.12%
Renville	2,170,272	2,726,564	25.63%	2,208,065	2,778,676	25.84%
Richland	20,528,832	22,091,069	7.61%	26,063,986	28,227,684	8.30%
Rolette	5,760,328	5,726,919	-0.58%	5,820,379	5,852,012	0.54%
Sargent	5,398,229	4,895,958	-9.30%	5,482,764	4,979,442	-9.18%
Sheridan	552,411	523,656	-5.21%	643,176	776,204	20.68%
Sioux	89,339	99,389	11.25%	89,829	100,572	11.96%
Slope	147,090	154,691	5.17%	182,708	177,764	-2.71%
Stark	57,528,207	59,919,313	4.16%	60,792,178	63,765,720	4.89%
Steele	1,382,554	1,455,769	5.30%	1,510,636	1,567,306	3.75%
Stutsman	40,422,361	43,909,941	8.63%	42,859,536	45,746,468	6.74%
Towner	2,042,016	2,073,641	1.55%	2,236,347	2,256,207	0.89%
Traill	7,994,854	7,756,899	-2.98%	8,179,600	8,062,790	-1.43%
Walsh	15,468,224	15,631,503	1.06%	16,068,547	16,337,515	1.67%
Ward	147,597,268	157,471,447	6.69%	153,300,185	163,718,283	6.80%
Wells	5,529,740	5,910,007	6.88%	5,683,026	6,034,482	6.18%
Williams	48,127,627	54,145,371	12.50%	49,692,419	56,941,895	14.59%
Subtotal In-State	\$1,472,003,948	\$1,568,789,388	6.58%	\$1,564,406,299	\$1,670,013,887	6.75%
Consolidated and Out-Of-State	261,620,067	294,922,098	12.73%	321,597,942	360,832,890	12.20%
Grand Total	\$1,733,624,015	\$1,863,711,486	7.50%	\$1,886,004,241	\$2,030,846,777	7.68%

TABLE 3

**Sales and Use Tax Collections
By County, Fourth Quarter 2003**

COUNTIES	TOTAL FOURTH QUARTER 2003 COLLECTIONS
Adams	\$192,706.52 *
Barnes	906,232.81 *
Benson	109,007.26
Billings	374,959.86 *
Bottineau	569,565.15 *
Bowman	313,571.38 *
Burke	91,024.92 *
Burleigh	14,556,880.42 *
Cass	30,141,966.03 *
Cavalier	330,551.94 *
Dickey	392,458.16 *
Divide	131,868.96 *
Dunn	117,455.89 *
Eddy	119,353.32 *
Emmons	195,209.97 *
Foster	437,889.09 *
Golden Valley	149,452.53 *
Grand Forks	13,620,624.77 *
Grant	106,326.65 *
Griggs	168,175.10 *
Hettinger	112,546.84 *
Kidder	148,207.97
LaMoure	336,738.54 *
Logan	108,418.00 *
McHenry	172,761.41 *
McIntosh	203,632.60 *
McKenzie	296,078.03 *
McLean	429,188.71 *
Mercer	548,900.12 *
Morton	2,429,175.93 *
Mountrail	256,700.75 *
Nelson	144,057.76
Oliver	29,423.22
Pembina	654,519.97 *
Pierce	443,293.28 *
Ramsey	1,859,544.66 *
Ransom	462,997.69 *
Renville	151,852.85 *
Richland	1,638,615.31 *
Rolette	340,401.81 *
Sargent	308,626.60 *
Sheridan	30,288.81 *
Sioux	5,572.80
Slope	9,258.38
Stark	3,789,978.40 *
Steele	101,634.46 *
Stutsman	2,812,967.49 *
Towner	127,305.92 *
Traill	474,725.61 *
Walsh	959,895.05 *
Ward	10,077,213.07 *
Wells	326,641.41 *
Williams	3,353,184.92 *
TOTAL COLLECTIONS	
Subtotal In-State	\$96,169,629.10
Consolidated	4,606,293.16
Out-Of-State	12,184,535.79
Total In- and Out-Of-State	\$112,960,458.05
Adjustments and Accounts Receivable	1,633,642.13
Grand Total In- and Out-Of-State	\$114,594,100.18
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2003**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,203,293	\$9,596	\$1,212,889
Beach	1,116	3,017,129	31,372	3,048,501
Beulah	3,152	6,400,699	179,579	6,580,278
Bismarck	55,532	248,522,411	11,751,278	260,273,689
Bottineau	2,336	7,008,411	102,853	7,111,264
Bowman	1,600	4,746,777	271,346	5,018,123
Cando	1,342	1,647,022	174,861	1,821,883
Carrington	2,268	6,589,026	442,895	7,031,921
Casselton	1,855	2,622,877	164,365	2,787,242
Cavalier	1,537	4,474,370	805,293	5,279,663
Cooperstown	1,053	2,573,471	40,656	2,614,127
Crosby	1,089	2,008,831	4,167	2,012,998
Devils Lake	7,222	29,698,254	351,145	30,049,399
Dickinson	16,010	56,982,792	2,950,619	59,933,411
Ellendale	1,559	1,638,850	84,771	1,723,621
Fargo	90,599	442,873,089	40,828,948	483,702,037
Garrison	1,318	2,064,807	126,986	2,191,793
Grafton	4,516	11,237,831	564,526	11,802,357
Grand Forks	49,321	212,950,262	11,102,221	224,052,483
Harvey	1,989	4,507,907	91,408	4,599,315
Hazen	2,457	2,788,418	47,689	2,836,107
Hettinger	1,307	3,357,472	144,377	3,501,849
Hillsboro	1,563	2,433,742	127,050	2,560,792
Jamestown	15,527	42,857,309	1,447,952	44,305,261
Kenmare	1,081	2,484,284	176,197	2,660,481
Langdon	2,101	4,877,345	46,551	4,923,896
Larimore	1,433	1,375,008	12,785	1,387,793
Lincoln	1,730	257,855	64,422	322,277
Linton	1,321	1,964,052	16,276	1,980,328
Lisbon	2,292	6,588,455	46,422	6,634,877
Mandan	16,718	32,768,580	2,533,322	35,301,902
Mayville	1,953	3,389,360	41,012	3,430,372
Minot	36,567	152,574,956	5,647,566	158,222,522
New Rockford	1,463	1,707,753	54,363	1,762,116
New Town	1,367	912,474	209,829	1,122,303
Northwood	959	3,559,936	57,340	3,617,276
Oakes	1,979	4,173,099	62,687	4,235,786
Park River	1,535	1,787,313	83,422	1,870,735
Rolla	1,417	4,092,829	33,255	4,126,084
Rugby	2,939	7,363,833	660,270	8,024,103
Stanley	1,279	2,623,221	244,893	2,868,114
Tioga	1,125	3,804,110	604,651	4,408,761
Valley City	6,826	13,317,626	684,630	14,002,256
Wahpeton	8,586	15,941,992	5,811,405	21,753,397
Walhalla	1,057	1,211,372	244,033	1,455,405
Washburn	1,389	2,261,061	16,231	2,277,292
Watford City	1,435	4,662,240	141,160	4,803,400
West Fargo	14,940	45,011,161	2,945,156	47,956,317
Williston	12,512	49,284,855	2,147,125	51,431,980
Wishek	1,122	2,934,474	19,633	2,954,107
Subtotal 50 Cities	394,276	\$1,475,134,294	\$94,450,589	\$1,569,584,883
Remaining City Data	247,924	93,655,094	6,773,910	100,429,004
Total In-State	642,200	\$1,568,789,388	\$101,224,499	\$1,670,013,887
Consolidated		79,895,679	40,201,227	120,096,906
Out-Of-State		215,026,419	25,709,565	240,735,984
Grand Total In- and Out-Of-State		\$1,863,711,486	\$167,135,291	\$2,030,846,777

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2002	FOURTH QUARTER 2003	PERCENT CHANGE	FOURTH QUARTER 2002	FOURTH QUARTER 2003	PERCENT CHANGE
Ashley	\$1,126,866	\$1,203,293	6.78%	\$1,206,407	\$1,212,889	0.54%
Beach	2,003,780	3,017,129	50.57%	2,056,940	3,048,501	48.21%
Beulah	5,582,404	6,400,699	14.66%	5,697,161	6,580,278	15.50%
Bismarck	232,786,226	248,522,411	6.76%	243,152,583	260,273,689	7.04%
Bottineau	6,903,805	7,008,411	1.52%	6,986,843	7,111,264	1.78%
Bowman	4,629,112	4,746,777	2.54%	4,990,324	5,018,123	0.56%
Cando	1,615,254	1,647,022	1.97%	1,795,951	1,821,883	1.44%
Carrington	6,019,142	6,589,026	9.47%	6,438,957	7,031,921	9.21%
Casselton	2,650,831	2,622,877	-1.05%	2,804,965	2,787,242	-0.63%
Cavalier	4,274,875	4,474,370	4.67%	5,175,982	5,279,663	2.00%
Cooperstown	2,060,385	2,573,471	24.90%	2,111,081	2,614,127	23.83%
Crosby	1,747,322	2,008,831	14.97%	1,750,185	2,012,998	15.02%
Devils Lake	28,982,256	29,698,254	2.47%	29,345,860	30,049,399	2.40%
Dickinson	54,932,768	56,982,792	3.73%	57,624,112	59,933,411	4.01%
Ellendale	1,633,561	1,638,850	0.32%	1,767,540	1,723,621	-2.48%
Fargo	416,626,963	442,873,089	6.30%	452,741,258	483,702,037	6.84%
Garrison	2,017,336	2,064,807	2.35%	2,147,078	2,191,793	2.08%
Grafton	10,812,734	11,237,831	3.93%	11,248,113	11,802,357	4.93%
Grand Forks	199,783,435	212,950,262	6.59%	210,941,181	224,052,483	6.22%
Harvey	4,075,576	4,507,907	10.61%	4,197,177	4,599,315	9.58%
Hazen	2,756,113	2,788,418	1.17%	2,817,039	2,836,107	0.68%
Hettinger	3,121,957	3,357,472	7.54%	3,221,472	3,501,849	8.70%
Hillsboro	2,163,435	2,433,742	12.49%	2,264,670	2,560,792	13.08%
Jamestown	39,408,361	42,857,309	8.75%	41,526,099	44,305,261	6.69%
Kenmare	2,640,740	2,484,284	-5.92%	2,842,268	2,660,481	-6.40%
Langdon	4,847,084	4,877,345	0.62%	4,885,593	4,923,896	0.78%
Larimore	1,191,491	1,375,008	15.40%	1,206,347	1,387,793	15.04%
Lincoln	262,411	257,855	-1.74%	305,456	322,277	5.51%
Linton	1,867,411	1,964,052	5.18%	1,889,968	1,980,328	4.78%
Lisbon	9,285,514	6,588,455	-29.05%	9,335,327	6,634,877	-28.93%
Mandan	32,180,500	32,768,580	1.83%	35,234,630	35,301,902	0.19%
Mayville	3,403,184	3,389,360	-0.41%	3,411,498	3,430,372	0.55%
Minot	142,845,487	152,574,956	6.81%	148,208,768	158,222,522	6.76%
New Rockford	1,477,621	1,707,753	15.57%	1,529,048	1,762,116	15.24%
New Town	750,111	912,474	21.65%	842,977	1,122,303	33.14%
Northwood	2,730,046	3,559,936	30.40%	2,787,594	3,617,276	29.76%
Oakes	3,600,268	4,173,099	15.91%	3,714,610	4,235,786	14.03%
Park River	2,014,792	1,787,313	-11.29%	2,043,010	1,870,735	-8.43%
Rolla	3,893,789	4,092,829	5.11%	3,917,185	4,126,084	5.33%
Rugby	6,371,676	7,363,833	15.57%	6,802,037	8,024,103	17.97%
Stanley	2,122,905	2,623,221	23.57%	2,136,612	2,868,114	34.24%
Tioga	3,673,296	3,804,110	3.56%	3,874,049	4,408,761	13.80%
Valley City	12,826,634	13,317,626	3.83%	13,300,905	14,002,256	5.27%
Wahpeton	15,859,484	15,941,992	0.52%	20,879,305	21,753,397	4.19%
Walhalla	1,242,534	1,211,372	-2.51%	1,693,273	1,455,405	-14.05%
Washburn	2,485,483	2,261,061	-9.03%	2,534,908	2,277,292	-10.16%
Watford City	4,216,932	4,662,240	10.56%	4,577,498	4,803,400	4.94%
West Fargo	40,394,604	45,011,161	11.43%	43,248,195	47,956,317	10.89%
Williston	43,363,746	49,284,855	13.65%	44,660,917	51,431,980	15.16%
Wishek	2,395,324	2,934,474	22.51%	2,418,992	2,954,107	22.12%
Subtotal 50 Cities	\$1,385,657,564	\$1,475,134,294	6.46%	\$1,472,289,948	\$1,569,584,883	6.61%
Remaining City Data	86,346,384	93,655,094	8.46%	92,116,351	100,429,004	9.02%
Total In-State	\$1,472,003,948	\$1,568,789,388	6.58%	\$1,564,406,299	\$1,670,013,887	6.75%
Consolidated and Out-Of-State	261,620,067	294,922,098	12.73%	321,597,942	360,832,890	12.20%
Grand Total In- and Out-Of-State	\$1,733,624,015	\$1,863,711,486	7.50%	\$1,886,004,241	\$2,030,846,777	7.68%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Fourth Quarter 2003**

CITIES	TOTAL FOURTH QUARTER 2003 COLLECTIONS
Ashley	\$61,026.25 *
Beach	142,481.41 *
Beulah	355,153.34
Bismarck	14,382,750.56 *
Bottineau	442,887.12 *
Bowman	269,937.10 *
Cando	105,992.99 *
Carrington	425,981.19 *
Casselton	146,510.39 *
Cavalier	334,306.38 *
Cooperstown	135,503.18 *
Crosby	118,645.82 *
Devils Lake	1,831,979.30 *
Dickinson	3,569,269.93 *
Ellendale	105,489.55 *
Fargo	26,579,305.75 *
Garrison	139,086.20 *
Grafton	695,320.26 *
Grand Forks	13,274,357.67 *
Harvey	265,411.40 *
Hazen	161,120.19 *
Hettinger	181,574.22 *
Hillsboro	149,684.73 *
Jamestown	2,738,575.02 *
Kenmare	166,030.65 *
Langdon	277,857.87 *
Larimore	62,470.43 *
Lincoln	15,256.35
Linton	110,011.16 *
Lisbon	362,548.10 *
Mandan	2,261,189.34 *
Mayville	209,636.05 *
Minot	9,786,218.38 *
New Rockford	106,986.37 *
New Town	59,249.62
Northwood	157,828.17
Oakes	254,088.92 *
Park River	138,576.11 *
Rolla	236,805.12 *
Rugby	437,067.36 *
Stanley	143,694.78 *
Tioga	255,305.83 *
Valley City	838,476.88 *
Wahpeton	1,306,021.02 *
Walhalla	87,104.03 *
Washburn	152,297.71
Watford City	271,042.50 *
West Fargo	3,005,621.63 *
Williston	3,021,411.29 *
Wishek	138,289.10 *
Subtotal 50 Cities	\$90,473,434.72
Remaining City Data	5,696,194.38
Total In-State	\$96,169,629.10
Consolidated	4,606,293.16
Out-Of-State	12,184,535.79
Total In- and Out-Of-State	\$112,960,458.05
Adjustments and Accounts Receivable	1,633,642.13
Grand Total In- and Out-Of-State	\$114,594,100.18
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2002 and 2003**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2002	FOURTH QUARTER 2003	
Mining and Oil Extraction	\$16,608,130	\$14,090,798	-15.16%
Construction	53,997,769	60,930,025	12.84%
Manufacturing	72,954,826	75,662,656	3.71%
Transportation, Communication and Public Utilities	155,632,690	189,607,764	21.83%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	42,238,851	48,625,328	15.12%
Remaining Wholesale Trade	271,278,378	295,398,407	8.89%
Total Wholesale Trade	313,517,229	344,023,735	9.73%
Retail Trade	1,068,147,772	1,126,489,298	5.46%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	188,430,300	201,690,187	7.04%
Miscellaneous	16,715,525	18,352,314	9.79%
GRAND TOTAL	\$1,886,004,241	\$2,030,846,777	7.68%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			